

## **2013 DRAFTING REQUEST**

### **Bill**

Received: **10/11/2012** Received By: **jkreye**  
Wanted: **As time permits** Same as LRB:  
For: **Administration-Budget** By/Representing: **Ley**  
May Contact: Drafter: **jkreye**  
Subject: **Tax, Other - sales** Addl. Drafters:  
Extra Copies:

Submit via email: **YES**  
Requester's email:  
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

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### **Pre Topic:**

DOA:.....Ley, BB0070 -

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### **Topic:**

Time limit for claiming sales or use tax refunds

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### **Instructions:**

See attached

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### **Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/17/2012			_____			
/P1	jkreye 1/15/2013	jdyer 10/18/2012	jmurphy 10/18/2012	_____	lparisi 10/18/2012		
/P2		jdyer 1/15/2013	phenry 1/15/2013	_____	lparisi 1/15/2013		

FE Sent For:

**<END>**

## 2013 DRAFTING REQUEST

### Bill

Received: 10/11/2012 Received By: jkreye  
Wanted: As time permits Companion to LRB:  
For: Administration-Budget By/Representing: Ley  
May Contact: Drafter: jkreye  
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/?	jkreye 10/17/2012	P2 1/15 jld	1/15	_____			
/P1		jdye 10/18/2012	10/18/2012 ph	✓ _____	lparisi 10/18/2012		

FE Sent For:

<END>

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Time limit for claiming sales or use tax refunds

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See attached

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye	PI 10/18 jld		1/15 Jan 10/18 ph X			

FE Sent For:

<END>

0362

**Hanaman, Cathlene**

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**From:** Emily.Ley@wisconsin.gov  
**Sent:** Tuesday, October 02, 2012 10:36 AM  
**To:** Hanaman, Cathlene  
**Cc:** Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA  
**Subject:** Statutory Language Drafting Request

**Biennial Budget:** 2013-15

**DOA Tracking Code:** BB0070

**Topic:** Clarify Time Limit for Filing Claim for Refund of Sales or Use Tax

**SBO Team:** TLGED

**SBO Analyst:** Ley, Emily - DOA  
**Phone:** 608-266-7597  
**E-mail:** [Emily.Ley@wisconsin.gov](mailto:Emily.Ley@wisconsin.gov)

**Agency Acronym:** DOR

**Agency Number:** 566

**Priority:** Medium

**Intent:** Amend sec. 77.59(4)(a), Wis. Stats., to provide that a claim for refund of sales or use taxes may be filed within 4 years of the due date of the claimant's corresponding income or franchise tax return.

**Attachments:** False

*Please send completed drafts to [statlanguage@wisapps.wi.gov](mailto:statlanguage@wisapps.wi.gov)*

**Kreye, Joseph**

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**From:** Ley, Emily A - DOA <Emily.Ley@wisconsin.gov>  
**Sent:** Tuesday, October 16, 2012 3:08 PM  
**To:** Kreye, Joseph  
**Subject:** RE: BB0070-time limit for filing claim for sales or use tax refund

Hi Joe,

I should have sent this along with the initial request. Here is the drafting instructions DOR provided on this request and it helps to clarify that the department would like to clear up confusion that persons other than buyers who are filing a claim for refund have a due date other than the un-extended due date.

Section 77.59(4)(a), Wisconsin Stats., "Except as provided in sub (3m), at any time within 4 years after the due date, ~~or in the case of buyers the unextended due date,~~"

I hope this helps.

Emily

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**From:** Kreye, Joseph [<mailto:Joseph.Kreye@legis.wisconsin.gov>]  
**Sent:** Tuesday, October 16, 2012 9:33 AM  
**To:** Ley, Emily A - DOA  
**Subject:** BB0070-time limit for filing claim for sales or use tax refund

Emily

With regard to this request, DOR has requested that s. 77.59 (4) (a) be amended to provide that a refund claim may be filed within 4 years of the due date of the claimant's corresponding income or franchise tax return. However, that is already current law. Is there something else that they are looking for?

Joe

**Joseph Kreye**

**Senior Legislative Attorney**

Legislative Reference Bureau

608 266-2263



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0362/P1

JK: A:...

JLD

DOA:.....Ley, BB0070 - Time limit for claiming sales or use tax refunds

**FOR 2013-2015 BUDGET - NOT READY FOR INTRODUCTION**

PWLF  
Jan 10/15

in 10-17-12

x don't gen

1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

TAXATION<sup>✓</sup>

OTHER TAXATION<sup>✓</sup>

This bill clarifies that, under current law, a person may file a claim with<sup>✓</sup> DOR for a sales or use tax refund at any time within four years<sup>✓</sup> after the due date of the person's corresponding state income or franchise tax return.<sup>✓</sup>

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 77.59 (4) (a) <sup>x</sup> of the statutes is amended to read:

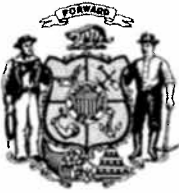
3 77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after  
4 the due date, ~~or in the case of buyers the unextended due date,~~<sup>✓</sup> of a person's  
5 corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years  
6 of the 15th day of the 4th month of the year following the close of the calendar or fiscal

1 year for which that person files a claim, that person may, unless a determination by  
2 the department by office or field audit of a seller has been made and unless a  
3 determination by office audit of a buyer other than an audit in which the tax that is  
4 the subject of the refund claim was not adjusted has been made and unless a  
5 determination by field audit of the buyer has been made, file with the department  
6 a claim for refund of taxes paid to the department by that person. If the amount of  
7 the claim is at least \$50 or if either the seller has ceased doing business, the buyer  
8 is being field audited or the seller may no longer file a claim, the buyer may, within  
9 the time period under this subsection, file a claim with the department for a refund  
10 of the taxes paid to the seller. A claim is timely if it fulfills the requirements under  
11 s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form  
12 prescribed by the department, only by signing that form and only if the seller signs  
13 the form unless the department waives that requirement. If both a buyer and a seller  
14 file a valid claim for the same refund, the department may pay either claim. The  
15 claim for refund shall be regarded as a request for determination. The determination  
16 thus requested shall be made by the department within one year after the claim for  
17 refund is received by it unless the taxpayer has consented in writing to an extension  
18 of the one-year time period prior to its expiration.

**History:** 1975 c. 186; 1979 c. 174, 203, 221; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1985 a. 261 ss. 13g, 13m, 13t; 1987 a. 312 s. 17; 1991 a. 39, 269; 1993 a. 308, 437; 1995 a. 404; 2003 a. 33; 2005 a. 49; 2007 a. 20; 2009 a. 2 ss. 386, 493 to 498; 2009 a. 28, 330.

(END)





State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0362/P1  
JK:jld:jm

P2  
RMR

DOA:.....Ley, BB0070 – Time limit for claiming sales or use tax refunds

**FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION**

in 1-15-13

X  
1 AN ACT ...; relating to: the budget. ✓  
don't gen

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill clarifies that, under current law, a person may file a claim with DOR for a sales or use tax refund at any time within four years after the due date of the person's corresponding state income or franchise tax return.

---

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- 2       SECTION 1. 77.59<sup>✓</sup> (4) (a) of the statutes is amended to read:
- 3       77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after
- 4       the due date, ~~or in the case of buyers the unextended due date~~, of a person's
- 5       corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years
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19 (END) ✓

Insert 2-18

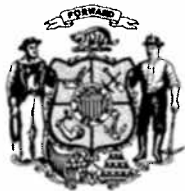
**2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0362/P2ins  
JK:jld:jm

**Insert 2 - 18**

- 1           **SECTION 9437. Effective dates; Revenue.**✓
- 2           (1) CLAIMING SALES TAX REFUNDS.✓ The treatment of section 77.59 (4)✓(a) of the
- 3           statutes takes effect on the first✓day of the first month beginning after publication.✓

(end ins)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0362/P2  
JK:jld:ph

DOA:.....Ley, BB0070 – Time limit for claiming sales or use tax refunds

**FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION**

1 **AN ACT** ...; relating to: the budget.

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19 **SECTION 9437. Effective dates; Revenue.**

20 (1) CLAIMING SALES TAX REFUNDS. The treatment of section 77.59 (4) (a) of the  
21 statutes takes effect on the first day of the first month beginning after publication.

22 (END)